

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1287 - SB 1282**

March 6, 2009

**SUMMARY OF BILL:** Makes multiple changes to provisions which control challenges for the collection of state taxes collected or administered by the Commissioner of Revenue and those provisions which control challenges for the collection of other state and local government taxes.

**ESTIMATED FISCAL IMPACT:**

**State Revenue – Net Impact – Not Significant**  
**State Expenditures – Net Impact – Not Significant**

**Local Revenue – Net Impact – Not Significant**  
**Local Expenditures – Net Impact – Not Significant**

Assumption:

- Based on information provided by the Department of Revenue, any net change to state or local government revenue or expenditures is considered to be not significant.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc

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